

# ST-9 Package

This package contains the following:

- ST-9 Virginia Retail Sales And Use Tax Return
- ST-9A Virginia Retail Sales And Use Tax Worksheet

Complete the Form ST-9 below, detach it and mail it with your payment to:

**Virginia Department of Taxation**  
**P.O. Box 26626**  
**Richmond, VA 23261-6626**

**DO NOT send the Worksheet (ST-9A) - maintain it as part of your records.**

## Tax Rates:

### Line 5 - State - Food Sales and Use Tax Rate (Line 5, Column c)

- For periods beginning on or after July 1, 2005, use the rate of **1.5%** (.015).
- For periods ending on or prior to June 30, 2005, use the rate of **3%** (.03).

### Line 6 - State - General Sales and Use Tax Rate (Line 6, Column c)

- For periods beginning on or after September 1, 2004, use **4%** (.04).
- For periods ending on or prior to August 31, 2004, use **3.5%** (.035).

Detach at dotted line below. DO NOT SEND ENTIRE PAGE.

## Form ST-9

Doc ID 109

### Virginia Retail Sales And Use Tax Return

For assistance call: (804) 367-8037

For Period Ending

Due Date

000000000000000000 1098888 000000

|                  |          |
|------------------|----------|
| Account Number   | Locality |
| Name             |          |
| Address          |          |
| City, State, ZIP |          |

I declare that this return (including accompanying schedules and statements) has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature

Date

Phone Number

Va. Dept. of Taxation ST-9 AR W REV 7/06

|  |                    |  |         |  |
|--|--------------------|--|---------|--|
| 1 Gross Sales  | 1                  |  |         |  |
| 2 Personal Use   | 2                  |  |         |  |
| 3 Exempt State Sales and Other Deductions                  | 3                  |  |         |  |
| 4 Total Taxable State Sales and Use                        | 4                  |  |         |  |
| (a) Item and Tax Rate<br>(See Above for rates)             | (b) Taxable Amount |  | (c) Tax |  |
| 5 State Food   |                    | 5  |         |  |
| 6 State General  |                    | 6  |         |  |
| 7 Local (1%)   |                    | 7  |         |  |
| 8 Total State Tax - [Add Lines 5(c) and 6(c)]              |                    | 8  |         |  |
| 9 Dealer's Discount  | 9                  |  |         |  |
| 10 Net State Tax Due - [Line 8 - Line 9]                   | 10                 |  |         |  |
| 11 Total State and Local Tax Due - [Add Lines 10 and 7(c)] | 11                 |  |         |  |
| 12 Penalty   | 12                 |  |         |  |
| 13 Interest  | 13                 |  |         |  |
| 14 Total Amount Due<br>[Add Lines 11, 12 and 13]           | 14                 |  |         |  |
|  |                    | <input type="checkbox"/> Check if paid by EFT. |         |  |

Do not  
write in  
the space  
at right.

# Form ST-9A

## Virginia Retail Sales and Use Tax Worksheet and Instructions

Worksheet is for your records only.  
Do NOT mail.

Name \_\_\_\_\_

Account No. \_\_\_\_\_

Period \_\_\_\_\_

**Return and payment due on 20th of month following end of period.**

File and pay your taxes over the Internet! It is fast, free and secure.  
Sign-up today...you're just a click away.

[www.tax.virginia.gov](http://www.tax.virginia.gov)



Complete this worksheet and transfer the lines indicated by the arrows to the corresponding line numbers on Virginia Retail Sales and Use Tax Return (ST-9).

|  |     |     |   |
|--|-----|-----|---|
| <b>1. Gross Sales</b><br>Enter total gross dollar amount of tangible personal property sold or leased and taxable services sold, whether for cash or on credit. Do not include cost price of tangible personal property recorded on Line 2. Do not include sales tax in the gross sales amount.<br><b>Enter on Form ST-9, Line 1</b>   | 1.  |     | ◀ |
| <b>2. Personal Use</b><br>Enter the cost price of tangible personal property purchased without payment of sales tax and withdrawn from inventory for use or consumption and/or cost price of tangible personal property purchased either in or outside this state for dealer's own use or consumption on which no sales or use tax has been paid.<br><b>Enter on Form ST-9, Line 2</b>   | 2.  |     | ◀ |
| a. Subtotal<br>Add Lines 1 and 2.  | 2a. |     |   |
| <b>3. Exempt Sales and Other Deductions</b>  |     |     |   |
| a. Enter the exempt sales amount. Exempt sales include, but are not limited to, sales for resale and numerous other types of sales most of which require that an exemption certificate be obtained from the purchaser. An example of an exempt sale for which no exemption certificate is required is the sale of school supplies, clothing and footwear sold during the first weekend in August. (Attach a schedule to the worksheet.)                    | 3a. |     |   |
| b. Enter sales price of tangible personal property sold and returned by customers during this period provided such sales are included on Line 1 and not deducted on Line 3a.   | 3b. |     |   |
| c. Enter sales price of tangible personal property returned for which the state and local taxes were paid in a prior period that resulted in a refund to the customer or a credit to the customer's account during this period. Also, include unpaid sales price of tangible personal property sold under a retained title, conditional sale or similar contract that was repossessed and for which the state and local taxes were paid in a prior period. | 3c. |     |   |
| d. Enter sales price of tangible personal property charged off as bad debt for which the state and local tax was paid in a prior period. (See 23 VAC 10-210-160 Bad Debts for details.)  | 3d. |     |   |
| e. Enter any other deductions allowed by law. (Attach schedule to worksheet.)  | 3e. |     |   |
| f. Subtotal. Add Lines 3a through 3e.  | 3f. |     |   |
| 3. Enter lesser of Line 3f and Line 2a. Carry excess to next return. <b>Enter on Form ST-9, Line 3</b>   | 3.  |     | ◀ |
| <b>4. Total Taxable State Sales and Use</b><br>Line 2a minus Line 3. <b>Enter on Form ST-9, Line 4</b>   | 4.  |     | ◀ |
| <b>5. State - Food</b>   |     |     |   |
| a. For periods beginning on or after July 1, 2005, enter 1.5% (.015).<br>For periods ending on or before June 30, 2005, enter 3% (.03).  | 5a. |     |   |
| b. Enter portion of Line 4 amount attributable to eligible food sold for home consumption. <b>Enter on Form ST-9, Line 5b</b>  | 5b. |     | ◀ |
| c. Multiply Line 5a by Line 5b. <b>Enter on Form ST-9, Line 5c</b>   | 5c. |     | ◀ |
| <b>6. State - General</b>  |     |     |   |
| a. For periods beginning on or after September 1, 2004, enter 4% (.04).<br>For periods ending on or before August 31, 2004 enter 3.5% (.035).  | 6a. |     |   |
| b. Enter portion of Line 4 amount subject to general sales tax rate. (Line 4 less Line 5c) <b>Enter on Form ST-9, Line 6b</b>  | 6b. |     | ◀ |
| c. Multiply Line 6a by Line 6b. <b>Enter on Form ST-9, Line 6c</b>   | 6c. |     | ◀ |
| <b>7. Local</b>  |     |     |   |
| a. Enter Local Sales and Use Tax rate of 1% (.01).   | 7a. | .01 |   |
| b. Enter portion of Line 4 amount subject to local sales tax rate. <b>Enter on Form ST-9, Line 7b</b>  | 7b. |     | ◀ |
| c. Multiply Line 7a by Line 7b. <b>Enter on Form ST-9, Line 7c</b>   | 7c. |     | ◀ |

| 8.                    | <b>Total State Tax</b><br>Add Lines 5c and 6c. <b>Do not include Line 7c.</b>  | <b>Enter on Form ST-9, Line 8</b>   | 8  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
|-----------------------|--|-------------------------------------|--|-----------------------|--|-------------------------------------|--|-----------------|----------------------|-----|-----|-----|----------|-----|-----|----------|-----------|-----|-------|-----------|--------|-----|------|
| 9.                    | <b>Dealer's Discount</b><br>A dealer's discount may be taken only if the return and payment are submitted by the due date.<br><b>Step 1 - Determine Monthly Taxable Sales and Dealer's Discount Rate(s)</b> <ul style="list-style-type: none"> <li>Use taxable sales on Line 4 to determine the dealer's discount rate(s).</li> <li>If you file more than one return, use the total of taxable sales from all locations.</li> <li>If you file on a quarterly basis, divide the taxable sales for all locations by 3.</li> </ul> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th colspan="2" style="text-align: center;">Monthly Taxable Sales</th> <th style="text-align: center;">Food Tax<br/>Enter on Line 9b below.</th> <th style="text-align: center;">General Sales &amp; Use Tax<br/>Enter on Line 9e below.</th> </tr> <tr> <th style="text-align: center;">(a)<br/>At Least</th> <th style="text-align: center;">(b)<br/>But Less Than</th> <th style="text-align: center;">(c)</th> <th style="text-align: center;">(d)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">\$0</td> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">.04</td> <td style="text-align: center;">.03</td> </tr> <tr> <td style="text-align: center;">\$62,501</td> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">.03</td> <td style="text-align: center;">.0225</td> </tr> <tr> <td style="text-align: center;">\$208,001</td> <td style="text-align: center;">And Up</td> <td style="text-align: center;">.02</td> <td style="text-align: center;">.015</td> </tr> </tbody> </table> <p><b>Step 2 - Compute the Dealer's Discount Amount</b></p> <p><b>Food Tax</b></p> <p>a. Enter the amount reported on Line 5c. <span style="float: right;">9a. _____</span></p> <p>b. Enter the dealer's discount amount for Food Tax.<br/>See Column (c) above. <span style="float: right;">9b. _____</span></p> <p>c. Multiply Line 9a by Line 9b. <span style="float: right;">9c. _____</span></p> <p><b>General Sales And Use Tax</b></p> <p>d. Enter the amount reported on Line 6c. <span style="float: right;">9d. _____</span></p> <p>e. Enter the dealer's discount rate for General Sales &amp; Use Tax.<br/>See Column (d) above. <span style="float: right;">9e. _____</span></p> <p>f. Multiply Line 9d by 9e. <span style="float: right;">9f. _____</span></p> |                                     |  | Monthly Taxable Sales |  | Food Tax<br>Enter on Line 9b below. | General Sales & Use Tax<br>Enter on Line 9e below. | (a)<br>At Least | (b)<br>But Less Than | (c) | (d) | \$0 | \$62,501 | .04 | .03 | \$62,501 | \$208,001 | .03 | .0225 | \$208,001 | And Up | .02 | .015 |
| Monthly Taxable Sales |  | Food Tax<br>Enter on Line 9b below. | General Sales & Use Tax<br>Enter on Line 9e below. |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| (a)<br>At Least       | (b)<br>But Less Than   | (c)                                 | (d)  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| \$0                   | \$62,501   | .04                                 | .03  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| \$62,501              | \$208,001  | .03                                 | .0225  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| \$208,001             | And Up   | .02                                 | .015   |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| 9.                    | <b>Dealer's Discount</b><br>Add Lines 9c and 9f.   | <b>Enter on Form ST-9, Line 9</b>   | 9.   |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| 10.                   | <b>Net State Tax Due</b><br>Line 8 minus Line 9  | <b>Enter on Form ST-9, Line 10</b>  | 10.  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| 11.                   | <b>Total State And Local Tax Due</b><br>Add Lines 7c and 10.   | <b>Enter on Form ST-9, Line 11</b>  | 11.  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| 12.                   | <b>Penalty</b><br>The late filing and payment penalty is 6% of Line 11 for each month or part of a month the tax is not paid, not to exceed 30%. The minimum payment is \$10.00, even if tax due is \$0. <b>Enter on Form ST-9, Line 12</b>  |                                     |  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| 13.                   | <b>Interest</b><br>For late filing and payment, interest is assessed on Line 11 at the rate established in Section 6621 of the Internal Revenue Code of 1954, as amended, plus 2%. <b>Enter on Form ST-9, Line 13</b>  |                                     |  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |
| 14.                   | <b>Total Amount Due</b><br>Add Lines 11, 12 and 13.  | <b>Enter on Form ST-9, Line 14</b>  | 14.  |                       |  |                                     |  |                 |                      |     |     |     |          |     |     |          |           |     |       |           |        |     |      |

### Return and Payment Filing

- Make your check payable to the Department of Taxation.
- Mail Form ST-9 along with payment to:  
**Department of Taxation**  
**P. O. Box 26627**  
**Richmond, VA 23261-6627**
- Or deliver to your local Commissioner of the Revenue or Treasurer.
- Payments returned by the bank are subject to a returned payment fee.
- To notify us of account changes, including ownership and address changes, write to:

**Department of Taxation**  
**P.O. Box 1114**  
**Richmond, VA 23218-1114**

### Customer Services

- For assistance, call **(804) 367-8037** or write to:  
**Department of Taxation**  
**P.O. Box 1115**  
**Richmond, VA 23218-1115**
- Tenemos servicios disponible en Español.
- Forms and instructions are available for download from our Web-site, **www.tax.virginia.gov**, or by calling **(804) 440-2541**.
- Visit our Web-site to learn more about Virginia's Retail Sales and Use Tax.

**www.tax.virginia.gov**



**Do NOT mail. Worksheet is for your records only.**